

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2004

	Major Funds		Nonmajor	Total
	General Fund	Revenue Sharing Reserve Fund	Governmental Funds	Governmental Funds
Revenues				
Taxes	\$ 108,024,702	\$ 37,772,742	\$ 148,989	\$ 145,946,433
Licenses and permits	397,172	-	689,881	1,087,053
Federal & State grants	14,756,398	-	46,885,299	61,641,697
Other grants	-	-	7,000	7,000
Charges for services	26,754,510	-	15,203,154	41,957,664
Investment income	2,564,527	-	868,118	3,432,645
Charges to other funds for administrative services	10,516,996	-	-	10,516,996
Fines and forfeitures	1,058,973	-	922,482	1,981,455
Other revenue	206,739	-	1,208,535	1,415,274
Total Revenues	164,280,017	37,772,742	65,933,458	267,986,217
Expenditures				
Current				
Legislative	1,958,277	-	-	1,958,277
Judicial	19,451,435	-	11,939,562	31,390,997
General government	48,848,120	-	722,132	49,570,252
Public safety	51,927,325	-	6,366,209	58,293,534
Public works	-	-	2,133,523	2,133,523
Health and welfare	775,974	-	69,071,843	69,847,817
Recreation and cultural	-	-	2,909,486	2,909,486
Other	4,732,839	-	-	4,732,839
Capital outlay	722,119	-	29,207,986	29,930,105
Debt service				
Principal	-	-	2,985,000	2,985,000
Interest and fees	-	-	2,733,457	2,733,457
Bond issue costs	-	-	220,481	220,481
Total Expenditures	128,416,089	-	128,289,679	256,705,768
Excess of Revenues over (under) Expenditures	35,863,928	37,772,742	(62,356,221)	11,280,449
Other financing sources (uses)				
Issuance of debt	-	-	19,350,000	19,350,000
Transfers in	19,668,740	-	57,122,541	76,791,281
Transfers out	(58,307,955)	(9,070,179)	(11,797,975)	(79,176,109)
Bond discounts	-	-	(171,581)	(171,581)
Total other financing sources (uses)	(38,639,215)	(9,070,179)	64,502,985	16,793,591
Net change in fund balances	(2,775,287)	28,702,563	2,146,764	28,074,040
Fund Balances, beginning of year	65,513,966	-	61,684,503	127,198,469
Fund Balances, end of year	\$ 62,738,679	\$ 28,702,563	\$ 63,831,267	\$ 155,272,509